Docket No.: 252202US0

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

TRE APPLICATION OF:

Keisuke FURUKAWA, et al. : ATTN: BOX SEQUENCE

SERIAL NO: 10/829,427

FILED: APRIL 22, 2004

FOR: MODIFIED SARCOSINE OXIDASES, GENES AND RECOMBINANT DNAS

THEREOF, AND METHODS FOR PREPARING THE SAME

PRELIMINARY AMENDMENT AND STATEMENT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313-1450

SIR:

Prior to examination on the merits, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this response.

Remarks begin on page 3 of this response.